

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Northwestern School Corp (3470)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$82,505	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$2,203,291	\$2,668,737	\$2,725,714	\$2,905,626	32%	9%	7%
	11200 Regular Programs; Middle/Junior High	\$0	\$0	\$0	\$525,467	n/a	n/a	n/a
	11300 Regular Programs; High School	\$2,434,883	\$2,904,339	\$2,801,924	\$2,561,511	5%	-12%	-9%
	12210 Mental Disabilities; Mild Mental Disabilities	\$127,956	\$212	\$135	\$43	-100%	-80%	-68%
	12320 Physical Impairment; Multiple Disabilities	\$0	\$237,982	\$214,543	\$80,634	n/a	-66%	-62%
	12340 Physical Impairment; Hearing Impairment	\$0	\$907	\$124	\$45,514	n/a	> 500%	> 500%
	12350 Physical Impairment; Homebound	\$14,624	\$4,714	\$2,360	\$9,167	-37%	94%	288%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$0	\$30,743	n/a	n/a	n/a
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$68,050	\$497	\$0	\$0	-100%	-100%	n/a
	12510 Culturally Different; Communication Disorders	\$65,092	\$1,828	\$805	\$3,540	-95%	94%	340%
	12520 Culturally Different; Compensatory	\$31,936	\$1,735	\$1,480	\$1,778	-94%	2%	20%
	12610 Learning Disability	\$164,766	\$485	\$0	\$254,314	54%	> 500%	n/a
	12810 Special Education Preschool	\$1,219	\$42,330	\$42,134	\$60,628	> 500%	43%	44%
	12900 Other Special Programs	\$907	\$55	\$716	\$1,302	44%	> 500%	82%
	14100 Summer School Programs; Elementary	\$25,143	\$19,938	\$15,903	\$15,435	-39%	-23%	-3%
	14300 Summer School Programs; High School	\$26,772	\$24,991	\$31,587	\$41,916	57%	68%	33%
	16100 Remediation Testing	\$27,633	\$109	\$96	\$0	-100%	-100%	-100%
	16200 Preventive Remediation	\$35,894	\$13,878	\$14,539	\$8,256	-77%	-41%	-43%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$13,242	\$7,005	\$15,349	\$22,857	73%	226%	49%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$102,220	\$109,462	\$105,963	n/a	4%	-3%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$150,052	\$24,740	\$0	\$0	-100%	-100%	n/a
	22220 Library/Media Services; School Library	\$30,553	\$39,180	\$26,799	\$110,515	262%	182%	312%
	22230 Library/Media Services; Audiovisual	\$14,618	\$5,343	\$5,189	\$5,469	-63%	2%	5%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$5,274	\$2,357	\$3,053	\$2,478	-53%	5%	-19%
	24100 Office of The Principal	\$711,002	\$825,131	\$841,329	\$1,058,217	49%	28%	26%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$147,038	\$153,698	\$143,063	\$97,138	-34%	-37%	-32%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$420	\$0	\$0	\$0	-100%	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$229,094	\$373,000	\$369,789	\$195,844	-15%	-47%	-47%
<b>Student Academic Achievement Total</b>		<b>\$6,529,458</b>	<b>\$7,455,412</b>	<b>\$7,366,094</b>	<b>\$8,226,861</b>	<b>26%</b>	<b>10%</b>	<b>12%</b>
<b>Student Instructional Support</b>								
	21140 Attendance and Social Work Services; Pupil Accounting	\$636	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$0	\$0	\$0	\$72,924	n/a	n/a	n/a
	21340 Health Services; Nurse Services	\$46,290	\$68,012	\$68,179	\$78,965	71%	16%	16%
	21390 Health Services; Other Health Services	\$3,457	\$2,020	\$2,008	\$109	-97%	-95%	-95%
	21990 Other Support Services, Students; Other Student Services	\$0	\$491	\$83	\$96	n/a	-80%	16%
	22110 Improvement of Instruction; Service Area Direction	\$328	\$0	\$0	\$0	-100%	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$6,011	\$17,091	\$19,623	\$47,387	> 500%	177%	141%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$21,286	\$12,318	\$6,864	n/a	-68%	-44%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$1,820	\$0	\$0	n/a	-100%	n/a
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$29,371	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$388,806	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$10,000	\$10,000	\$10,000	\$10,765	8%	8%	8%
	23190 Board of Education; Other Governing Body Services	\$7,295	\$7,581	\$5,780	\$12,368	70%	63%	114%
	23210 Executive Administration; Office of The Superintendent	\$145,103	\$217,314	\$222,881	\$271,044	87%	25%	22%
	23220 Executive Administration; Community Relations	\$0	\$50	\$0	\$0	n/a	-100%	n/a
	23290 Executive Administration; Other Executive Administration Services	\$27,480	\$23,321	\$24,898	\$20,256	-26%	-13%	-19%
	24900 Other Support Services, School Administration	\$46,233	\$33,550	\$28,645	\$41,569	-10%	24%	45%
	25740 Personnel Services; Noninstructional Personnel Training	\$21,807	-\$1,015	\$336	\$2,640	-88%	n/a	> 500%
	26700 2007 Account Code - Technology Coordinator	\$0	\$64,492	\$77,223	\$36,432	n/a	-44%	-53%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$792,428	\$642,783	\$493,945	n/a	-38%	-23%
<b>Student Instructional Support Total</b>		<b>\$314,640</b>	<b>\$1,258,439</b>	<b>\$1,114,757</b>	<b>\$1,513,542</b>	<b>381%</b>	<b>20%</b>	<b>36%</b>
<b>Overhead and Operational</b>								

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	23150 Board of Education; Legal Services	\$2,266	\$320	\$2,958	\$4,495	98%	> 500%	52%
	23160 Board of Education; Promotion Expenses	\$1,286	\$1,989	\$3,490	\$4,532	252%	128%	30%
	23230 Executive Administration; Staff Relations and Negotiations	\$2,068	\$2,660	\$2,700	\$2,100	2%	-21%	-22%
	25160 Fiscal Services; Financial Accounting	\$1,780	\$1,324	\$1,324	\$919	-48%	-31%	-31%
	25196 Other Fiscal Services; Cash Change	\$0	\$750	\$750	\$750	n/a	0%	0%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,168,327	\$1,162,649	\$1,261,112	\$1,383,924	18%	19%	10%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$167,558	\$0	\$0	\$0	-100%	n/a	n/a
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$124,924	\$214,932	\$259,549	\$239,612	92%	11%	-8%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$290	\$199	\$5,976	n/a	> 500%	> 500%
	26700 Operation and Maintenance of Plant Services; Insurance	\$74,840	\$157,205	\$142,131	\$122,046	63%	-22%	-14%
	27010 Student Transportation; Service Area Direction	\$55,963	\$139,995	\$127,116	\$148,534	165%	6%	17%
	27100 Student Transportation; Vehicle Operation	\$185,949	\$242,498	\$256,988	\$269,843	45%	11%	5%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$69,467	\$169,648	\$174,445	\$218,047	214%	29%	25%
	27400 Student Transportation; Purchase of School Buses	\$65,600	\$117,546	\$157,019	\$106,572	62%	-9%	-32%
	27500 Student Transportation; Insurance on Buses	\$15,383	\$23,237	\$21,628	\$15,695	2%	-32%	-27%
	27700 Student Transportation; Contracted Transportation Services	\$325,270	\$450,149	\$477,428	\$473,297	46%	5%	-1%
	31200 Food Services Operations; Food Preparation and Dispensing	\$355,006	\$425,311	\$467,946	\$476,088	34%	12%	2%
	33200 Community Recreation	\$2,688	\$8,919	\$3,691	\$3,043	13%	-66%	-18%
	33400 Athletic Coaches	\$208,812	\$115,484	\$132,458	\$141,423	-32%	22%	7%
	33990 Other Community Services; Other	\$0	\$43	\$409	\$0	n/a	-100%	-100%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$511,908	\$504,422	\$30,000	n/a	-94%	-94%
<b>Overhead and Operational Total</b>		<b>\$2,827,186</b>	<b>\$3,746,858</b>	<b>\$3,997,762</b>	<b>\$3,646,897</b>	<b>29%</b>	<b>-3%</b>	<b>-9%</b>
<b>Nonoperational</b>								
	43000 Facilities Acquisition and Construction; Professional Services	\$54,160	\$34,458	\$9,013	\$36,022	-33%	5%	300%
	45100 Building Acquisition, Construction and Improvements	\$73,241	\$678,018	\$631,601	\$431,876	490%	-36%	-32%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$78,098	\$80,842	\$96,765	n/a	24%	20%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$546,950	\$172,137	\$129,653	\$167,075	-69%	-3%	29%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$108,018	\$134,751	\$35,637	\$216,999	101%	61%	> 500%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$170,040	\$167,494	\$70,000	n/a	-59%	-58%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$0	\$4,226	n/a	n/a	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$94,652	n/a	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$909,311	\$1,769,000	\$1,834,000	\$1,863,000	105%	5%	2%
<b>Nonoperational Total</b>		<b>\$1,691,680</b>	<b>\$3,036,501</b>	<b>\$2,888,238</b>	<b>\$2,980,615</b>	<b>76%</b>	<b>-2%</b>	<b>3%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$56,645	\$134,675	\$141,606	\$76,796	36%	-43%	-46%
	26492 2007 Account Code - Social Security	\$525,093	\$594,924	\$591,697	\$302,630	-42%	-49%	-49%
	26494 2007 Account Code - Group Insurance	\$814,805	\$1,008,077	\$923,700	\$531,698	-35%	-47%	-42%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$5,673	\$1,391	\$4,095	n/a	-28%	194%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$67,284	\$0	\$0	n/a	-100%	n/a
<b>prorated Total</b>		<b>\$1,396,544</b>	<b>\$1,810,634</b>	<b>\$1,658,394</b>	<b>\$915,219</b>	<b>-34%</b>	<b>-49%</b>	<b>-45%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$7,676,088	\$8,949,773	\$8,711,491	\$8,976,094	17%	0%	3%	60.2%	51.7%	51.2%	51.9%
Student Instructional Support	\$354,840	\$1,325,223	\$1,178,199	\$1,547,673	336%	17%	31%	2.8%	7.7%	6.9%	9.0%
Overhead and Operational	\$3,035,176	\$3,996,346	\$4,247,317	\$3,778,752	24%	-5%	-11%	23.8%	23.1%	24.9%	21.9%
Nonoperational	\$1,693,404	\$3,036,501	\$2,888,238	\$2,980,615	76%	-2%	3%	13.3%	17.5%	17.0%	17.2%
<b>Grand Total</b>	<b>\$12,759,508</b>	<b>\$17,307,844</b>	<b>\$17,025,245</b>	<b>\$17,283,134</b>	<b>35%</b>	<b>0%</b>	<b>2%</b>				

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		FY1998	FY2006	FY2007	FY2008			
	<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	62.9%	59.4%	58.1%	60.9%			